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Attorney Docket SEL 171

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application of: )  
)  
Masaya Kadono et al. )  
)  
Serial No.: 09/535,233 )  
)  
Filed: March 24, 2000 )  
)  
For: A Method Of Manufacturing A )  
Semiconductor Device )  
)  
Art Unit: 2823 )  
)  
Examiner: W. Coleman )

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:  
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April 24, 2006  
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Shannon Wallace

Name of applicant, assignee, or Registered Rep.

Shannon Wallace 4/24/06  
Signature Date

Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE (K) TO OFFICE ACTION**

Sir:

Applicants have the following response to the Office Action of January 24, 2006, It is noted that the Office Action of January 24, 2006 withdraws and replaces the prior Office Action of January 10, 2006.

Applicants appreciate the Examiner's allowance of Claims 37-42.

Applicants will now address each of the Examiner's remaining rejections in the order in which they appear in the Office Action.

**Claim Rejections - 35 USC §102**

**Claims 11-18, 23-32 and 34-35**

In the Office Action, the Examiner continues to reject Claims 11-18, 23-32 and 34-35 under